

It is a good plan whether one is acting for vendor or purchaser to prepare (before attending the completion) a memorandum of the various details to be attended to at the completion. Thus, the purchaser's solicitor would in his memorandum put down—

"See receipts for outgoings/"
 "Get all deeds as per abstract/"
 "Get conveyance duly executed by vendor/"
 "Get fire policy duly endorsed/"
 "Get keys or letter to agent."
 "Release deposit/"
 "Pay balance of purchase money "

Each item in the memorandum can be ticked off at the completion as each detail is disposed of. The vendor's solicitor will date the conveyance and make his draft conveyance agree. The purchaser's solicitor will now take away the deeds and documents, and returning to his office, will complete the date and execution of the deed in his draft before putting the title-deeds in the safe to be dealt with next day.

The following day he will pencil at the top of the conveyance the amount of the conveyance duty to be paid, and will hand the conveyance to his clerk with the necessary cash to have the stamp duty impressed at the nearest Inland Revenue Office. At the same time, he will prepare and lodge the form of particulars required under

the Finance Act, 1931. This form of particulars was originally required to be lodged in connection with a suggested Land Value Duty Tax. Although the operation of the tax has been suspended, the liability to give particulars of any conveyance, or